



## Special Fuels Tax – Schedule for Tax Bad Debt Credit/Repayment

### Instructions

This form is to be completed when claiming a credit for the remitted special fuels tax on compressed natural gas, liquefied natural gas, or liquefied petroleum gas that was sold on account and the account was written off as uncollectible and worthless. The credit can only be claimed after the account was written off as a bad debt on your accounting books in accordance with Louisiana Revised Statute 47:818.119.

Complete all information at the top of the schedule including name, mailing address, telephone and fax numbers, and Louisiana Revenue account number. Filing period should be the period in which you are claiming the credit or repaying the credit.

Complete all columns listing the transaction date, the name of the company or person whose account has been written off as a bad debt and the details for each sale that is included in the amount written off. The credit is for the amount of Special Fuels tax that is included in the amount that is written off as bad debt. The credit is limited to the Subtotal amount on Line 7 of Form R-5018.

In the event credit was given for an amount that was later paid to you, you must report the amount of credit in Column 7 and repay the credit back to the state. The period in which the credit was originally claimed must be listed in Column 8.

Add the amounts in Columns 6 and 7 and enter the result as the Subtotal. The amount of your credit must be reduced by any discounts allowed for the timely filing and remittance of the tax as claimed on the original tax return containing the sale. If you are repaying a credit on bad debt, you are not allowed a discount.

Subtract the amount of the discount from the Subtotal and enter the result as the Total Amount of Credit Claimed/Repaid. This will be the amount entered on R-5018.